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IN THE UNITED STATES DISTRICT COURT FOR THE

SOUTHERN DISTRICT OF CALIFORNIA

LEEDS LP, Plaintiff, v. UNITED STATES OF AMERICA, Defendant.	Civil No. 08-cv-0100-BTM-BLM THE UNITED STATES' NOTICE OF MOTION AND MOTION TO DISMISS CLAIM ONE OF THE FIRST AMENDED COMPLAINT Date: May 16, 2008 Time 10:00 a.m. Location: Courtroom 15 NO ORAL ARGUMENT UNLESS REQUESTED BY THE COURT

PLEASE TAKE NOTICE THAT the United States of America will bring this Motion to Dismiss Claim One of the First Amended Complaint, pursuant to Federal Rule of Civil Procedure 12(b)(1), for hearing before the Honorable Barry T. Moskowitz, United States District Judge, on May 16, 2008, at 10:00 a.m., or soon thereafter. This Court lacks subject matter jurisdiction over Plaintiff's wrongful levy claim under 26 U.S.C. § 7426. A Memorandum in support of the Motion is submitted herewith.

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DATED this 10th day of April, 2008.

Respectfully submitted,

KAREN P. HEWITT
United States Attorney

TOM STAHL
Assistant United States Attorney

/s/ Justin S. Kim
JUSTIN S. KIM
Trial Attorney, Tax Division
United States Department of Justice

Attorneys for the United States

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 10th day of April, 2008, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following: William P. Shannahan, wpshan@sbcglobal.net; and I hereby certify that I have mailed by U.S. Postal Service the foregoing to the following non CM/ECF participants: none.

/s/ Justin S. Kim
JUSTIN S. KIM
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